

This Statutory Instrument has been made to correct errors in S.I. 2014/3269 and is being issued free of charge to all known recipients of that Statutory Instrument.

S T A T U T O R Y I N S T R U M E N T S

2014 No. 3346

STAMP DUTY RESERVE TAX

**The Finance Act 2009, Schedules 55 and 56 and Sections 101
and 102 (Stamp Duty Reserve Tax) (Appointed Days,
Consequential and Transitional Provision) (Amendment) Order
2014**

<i>Made</i>	- - - -	<i>18th December 2014</i>
<i>Laid before the House of Commons</i>		<i>19th December 2014</i>
<i>Coming into force</i>	- -	<i>31st December 2014</i>

The Treasury make the following Order in exercise of the powers conferred by sections 104(3) to (6), 106(2) to (6) and 107(2) to (6) of the Finance Act 2009^(a).

1. This Order may be cited as the Finance Act 2009, Schedules 55 and 56 and Sections 101 and 102 (Stamp Duty Reserve Tax) (Appointed Days, Consequential and Transitional Provision) (Amendment) Order 2014 and comes into force on 31st December 2014.

2.—(1) The Finance Act 2009, Schedules 55 and 56 and Sections 101 and 102 (Stamp Duty Reserve Tax) (Appointed Days, Consequential and Transitional Provision) Order 2014 is amended as follows^(b).

- (2) In the heading to article 1, after “Citation” insert: “and commencement”.
- (3) In article 1, after “2014”, insert: “and comes into force on 1st January 2015”.
- (4) In article 3, after “an amount of” insert: “stamp duty reserve”.
- (5) In article 3, omit: “specified”.
- (6) In article 3, for “items” substitute: “item”.

*John Penrose
Gavin Barwell*

18th December 2014

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2009 c. 10.
(b) S.I. 2014/3269 (C. 151).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes technical corrections to the Finance Act 2009, Schedules 55 and 56 and Section 101 and 102 (Stamp Duty Reserve Tax) (Appointed Days, Consequential and Transitional Provision) Order 2014 (S.I. 2014/3269 (C. 151)).

It clarifies that article 3 of that Order applies only to stamp duty reserve tax (penalty for failure to make payments on time) and that the Order comes into force on 1st January 2015.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

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